

## Article - Health - General

[\[Previous\]](#)[\[Next\]](#)

§19–216.

(a) At the end of the fiscal year for a facility, at least 120 days following a merger or a consolidation, and at any other interval that the Commission sets, the facility shall file:

- (1) A balance sheet that details its assets, liabilities, and net worth;
- (2) A statement of income and expenses;
- (3) The most recent Form 990 that the facility filed with the Internal Revenue Service; and
- (4) Any other report that the Commission requires about costs incurred in providing services.

- (b) (1) A report under this section shall:
- (i) Be in the form that the Commission requires;
  - (ii) Conform to the uniform accounting and financial reporting system adopted under this subtitle; and
  - (iii) Be certified by the facility's certified public accountant.
- (2) If the Commission requires, responsible officials of a facility also shall attest that, to the best of their knowledge and belief, the report has been prepared in conformity with the uniform accounting and financial reporting system adopted under § 19–211 of this subtitle.

[\[Previous\]](#)[\[Next\]](#)